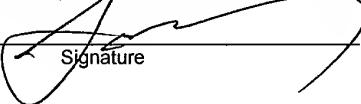


**CERTIFICATE OF ELECTRONIC TRANSMISSION**

I hereby certify that this correspondence is being filed electronically with the  
U.S. Patent and Trademark Office

on 5/18/06.

Gustavo Siller, Jr., Reg. No. 32,305  
Name of Applicant, Assignee or Registered Representative

  
Signature

Our Case No. 9281-4620  
(Our Client's Case No. N US02099)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	)	
	)	
Kawasaki et al.	)	
	)	
Serial No.: 10/659,119	)	Examiner: Kevin M. Bernatz
	)	
Filing Date: September 10, 2003	)	Group Art Unit No.: 1773
	)	
For MAGNETIC FILM AND THIN FILM	)	
MAGNETIC HEAD USING THIS	)	
MAGNETIC FILM	)	

**AMENDMENT**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This communication is in response to the Office Action dated February 9, 2006.  
Applicants respectfully request reconsideration of the rejection in view of the  
amendment and remarks presented herein.

A listing of the claims begins on page 2.

Remarks begin on page 6.